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GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 26th February, 2021.

NOTIFICATION
(Customs)

S.R.O.267 (I)/2021.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Customs Rules, 2001, which, as required under sub-section (3A) of the said section 219, were previously published *vide* Notification No.S.R.O 103(I)/2021, dated the 25th January, 2021, namely:-

In the aforesaid Rules, in Chapter XXI, for Sub-Chapter XVI, the following shall be substituted, namely:-

“Sub-Chapter XVI

Imports and Exports at Border Customs-Station

556F. Scope.- The provisions of this sub-chapter shall apply to goods being imported or exported at Border Customs Station.

556G. Definitions.- In this sub-chapter, unless there is anything repugnant in the subject or content,-

- HAT.
- (a) “IGM” means the import general manifest, a system based uniquely numbered electronic document generated on daily basis at border stations to record import manifests delivered by inbound vehicles carrying import cargo into Pakistan on a particular date against unique Index or BL number;
 - (b) “EGM” means the export general manifest, a system based uniquely numbered electronic document generated on daily basis at border stations to record export manifests delivered by outbound vehicles carrying export cargo out of Pakistan on a particular date against unique Index or BL number;
 - (c) “import manifest” means the import manifest to be delivered under section 44 of the Customs Act, 1969 (IV of 1969), by the person-in-charge of the vehicle carrying imported goods, in the form as provided in the **Appendix-A** to these rules;
 - (d) “export manifest” means the export manifest to be delivered under clause (a) of section 54 of the Customs act, 1969 (IV of 1969), by the person-in-charge of

the vehicle carrying exported goods, in the form as provided in the **Appendix-B** to these rules;

- (e) "cross border officer" means an officer of Customs who shall verify in the system that the goods have been physically exported;
- (f) "gate-in-officer" means the officer of Customs who shall be responsible for processing electronic gate-in of the cargo and vehicle in the system;
- (g) "gate-out-officer" means an officer of Customs who shall allow, in the system, the vehicle and goods to exit the terminal; and
- (h) "terminal officer" means the authorized officer of terminal operator, responsible for receiving the import manifest from the person-in-charge of the vehicle carrying import cargo at the time of its arrival at border station and in case of vehicle carrying exports cargo, responsible for its gate-exit from the terminal for cross border.

A. Imports

556H. Data entry of import manifest at the time of terminal gate-entry.- (1) The person-in-charge of the vehicle carrying imported goods on arrival into Pakistan shall deliver the import manifest in the form as prescribed in these rules to gate-in-officer. On receipt of import manifest, the gate-in-officer shall enter the data of import manifest against the relevant IGM.

(2) Copies of the import manifest shall also be given to the representative of Frontier Corps or Pakistan Rangers and the terminal operator at the zero-line, wherein a terminal operator is functioning.

556I. Processing of gate-in.- After recording of import manifest information, the gate-in-officer shall process gate-in of the vehicle and goods in the system on real time basis.

556J. Filing of import goods declaration.- Subsequently the importer or his authorized representative shall file goods declaration against the Index number already generated in the system for prescribed customs processing.

556K. Release of import cargo.- After completion of customs processing of goods declaration including payment of leviable duty and taxes and on receiving authorization from the Customs Computerized System (CCS), the terminal officer shall electronically assign vehicle and cargo to the Gate-out-officer for electronic gate-out in the system.

556L. Processing of gate-out.- After receiving the authorization in the CCS, the gate-out office shall record gate-out event in the system.

B. Exports

556M. Filing of export goods declaration.- The exporter or his authorized representative shall file export goods declaration against the vehicle and goods meant for exports, before the vehicle enters the border custom station.

556N. Processing of gate-in.- After the filing of export goods declaration by exporter or his authorized representative, the information shall be verified by the gate-in officer. The gate-in officer shall record gate-in event in the system.

556O. Processing of GD and out-of-charge.- After completion of processing, the GD will be out-of-charged and a message will be sent to the terminal operator. After receiving message from the CCS, the terminal officer shall assign the vehicle and cargo to the cross border officer for electronic cross-border in the system.

556P. Processing of cross border and export confirmation.- The cross border officer shall record the confirmation of export in the system, after physically verifying export cargo at the terminal/station exit gate, and shall generate system based three copies of "cross-border authorization" to be collected at the zero-line by the officials of Customs, Frontier Corps or Pakistan Rangers and terminal operator respectively, to ensure cross border of the vehicle and cargo.

556Q. Amendment in manifest.- After filing of IGM or EGM, no amendment shall be allowed. In case of any human error, the rectification shall be allowed with the approval of an officer not below the rank of Additional Collector of the concerned MCC (Appraisalment & Facilitation).

556R. Import and export of cargo.- The procedure provided in the sub-chapter for import, export and other customs processes shall *mutatis mutandis* apply herein:

HOAC Provided that in case any land customs station does not possess complete infrastructure, facilities or any required components for implementing all provisions relating to CCS, the Collector may order such modification in any provision as may be deemed necessary under intimation to the Board, till such time all required facilities and components become available.

556S. Reconciliation of air incoming and outgoing vehicles.- (1) Everyday in the morning, Customs, Frontier Corps or Pakistan Rangers and terminal operator shall reconcile all the import manifests of the incoming vehicles of the previous day with a system generated list that GDs have been filed for all incoming vehicles as per **Appendix-C**. In case, GD is not filed within forty eight hours of the arrival of the vehicle, the reasons may be ascertained by the Customs for late filing of GD including verification of location of the vehicle inside the custom station or terminal.

(2) At the end of the day, all cross-border authorizations collected by customs authorities as well by Frontier Corps or Pakistan Rangers and terminal operator shall be reconciled to ensure that all the requisite transport units which were issued gate-passes have crossed the border as per **Appendix-D**.

(3) The daily imports and exports statements reconciled jointly shall be countersigned by the concerned Assistant/Deputy Collector, incharge of the entry or exit gates. While, the Directorate of Transit Trade shall conduct the reconciliation of transit cargo and empty containers as per mechanism already given under the rules.

(4) In case of any discrepancy, the incharge of custom-station will initiate action under the relevant provision of the Customs Act, 1969.

(5) A weekly summary of reconciliation shall be forwarded to the respective Collector/Director to apprise them updated.

(6) All concerned authorities i.e., Customs, Frontier Corps or Pakistan Rangers and terminal operator shall keep the original record of import manifests and cross-border authorizations for a period of five years and to made available if required by Custom authorities.

Appendix-A
[see rule 556G(c)]

IMPORT MANIFEST FOR VEHICLE CARRYING IMPORT CARGO FOR
BORDER STATION (NAME)

1.	Type of cargo i.e., import/transit/empty vehicle/empty returning transit container/empty new container	
2	Importer Name & Address in Pakistan	
3	Consigner name and address	
4	Name of the driver	
5	CNIC/ Passport Number of Driver	
6	Vehicle Registration Number	
7	Chassis Number	
8	Road Pass number issued by Pakistan Embassy in Kabul/TAD No. & date (in case of Afghan registered vehicle)	
9	Container Number (if applicable)	
10	CMR/Builty/Barnama No. & Date (Please attach a copy)	
11	Description of Goods	
12	Weight of the goods.	
13	No. of packages / bags etc.	
14	Description of vehicle (Axle Load e.g. 6 wheeler, 10 wheeler etc.)	
15	Time /Date, place.	

Signature/Thumb Impression
Of Person Incharge of the vehicle.

For Official Use

Import Manifest No. _____ (to be allowed by gate – officer)

Time of entry of vehicle _____ (0000 hours)

Date of _____

Received by _____

(Name & Signature of Customs Officer)

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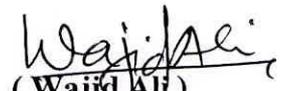
Appendix-D
[see rule 556S(2)]

DAILY RECONCILIATION STATEMENT OF EXPORT VEHICLES FOR
CUSTOMS STATION..... DATED.....

S.No.	Vehicle Registration No.	Description of goods	GD No.	GD date	Cross border authorization/ gate pass No. & date	Remarks (if pending)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Signature: 1. Representative of Customs : Name & Signature
2. Representative of FC/ Pakistan Ranger : Name & Signature
3. Representative of Terminal Operator : Name & Signature”.

[C. No.2(4)/L&P/2020]


(Wajid Ali)
Secretary (Law & Procedure)

